

Statement of Custodial Activity for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A	Pre	E	5800	Tax Revenue Collected	Custodial. By type of tax or duty
1B	Pre	E	5310	Interest Revenue	Custodial
1B	Pre	E	5319	Contra Revenue for Interest	Custodial
1B	Pre	E-B	1340	Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Custodial
1B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Custodial
1B	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E	5900	Other Revenue	Custodial
1B	Pre	E	5909	Contra Revenue for Other Revenue	Custodial
1B	Pre	E-B	1310	Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1340	Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
2			CALC (1A + 1B)		
3	Pre	E-B	1310	Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1340	Interest Receivable	Related to custodial revenue
3	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to custodial revenue
3	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
3	Pre	E-B	5801	Tax Revenue Accrual Adjustment	
3	Pre	E-B	5809	Contra Revenue for Taxes	
4			CALC (2 + 3)		

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5	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunds. By recipient
5*	Pre		2980	Custodial Liability	Cash collections only - from debits to 2980. By recipient.
5	Pre	E	5890	Tax Revenue Refunds	By recipient
5	Pre	E	5990	Collections for Others	By recipient
5	Pre	E	6330	Other Interest Expenses	Custodial. By recipient
<p>COMMENT*: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.</p>					
6	Pre	E	5991	Accrued Collections for Others	
"Optional Method"					
6	Pre	E-B	2980	Custodial Liability	Amount yet to be collected. (Increase)/Decrease
7	Pre	E	5890	Tax Revenue Refunds	Custodial
7	Pre	E	6330	Other Interest Expenses	Custodial
7	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
8				CALC (4 - 5 - 6 - 7)	
If "Optional Method" is used					
8				CALC (4 - 5 + 6 - 7)	
9				CALC (4 - 5 - 6 - 7 - 8)	Must equal zero
If "Optional Method" is used					
9				CALC (4 - 5 + 6 - 7 - 8)	Must equal zero

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB 97-01, page 39 and FASAB Revenue Standard, paragraph 45.)
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 97-01, page 39.)